

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN JOSE DIVISION

UNILOC USA, INC., et al.,

Plaintiffs,

v.

APPLE INC, et al.,

Defendants.

Case No. [19-cv-01692-EJD](#) (VKD)

**ORDER RE NOVEMBER 3, 2020
DISCOVERY DISPUTE**

Re: Dkt. No. 186

Defendant Apple Inc. (“Apple”) contends that plaintiffs Uniloc USA, Inc., Uniloc Luxembourg S.A., and Uniloc 2017 LLC’s (collectively, “Uniloc”) failed to produce all documents responsive to Apple’s Request for Production No. 94 in violation of this Court’s October 9, 2020 discovery order (Dkt. No. 169). Dkt. No. 186. Request for Production No. 94 asks Uniloc to produce “Uniloc’s financial statements for each year beginning with the year in which Uniloc acquired the Patent-in-Suit through the present, including but not limited to, all audit reports including those prepared by Ernst & Young.” Dkt. No. 186-2 at 19. Apple argues that this request encompasses (1) Uniloc’s tax returns, and (2) Uniloc’s “tax-related financial statements.” Dkt. No. 186 at 1. Uniloc argues that the request does not encompass tax returns and that it has already produced its financial statements. *Id.* at 7. The Court held a hearing on November 10, 2020. Dkt. No. 191.

For the reasons stated on the record, the Court orders as follows:

1. Request for Production No. 94 does not encompass Uniloc’s tax returns, and Uniloc need not produce its tax returns in response to this request.
2. Uniloc must produce all financial statements, regardless of whether they are related


1 to its taxes in response to Request for Production No. 94. However, it need not produce
2 accountant work papers or other preliminary or preparatory documents that may be used to prepare
3 its tax returns in response to this request.

4 3. The Court orders counsel for Uniloc to investigate the nature of the documents
5 described by counsel for Apple during the hearing and in the paragraph labeled “second” in the
6 discovery dispute letter at page 2, and to advise counsel for Apple of the nature of the specific
7 documents referred to, by **November 24, 2020**. If the parties disagree about whether these
8 documents are responsive to either Request for Production No. 94 or some other Apple document
9 request, they may file a joint discovery letter on this issue only. Each party’s position, including
10 citation to applicable authority, and proposed resolution of the dispute must not exceed 750 words.

11 The Court denies Apple’s motion to seal (*see* Dkt. Nos. 181, 184), as well as the parties’
12 other motions and requests to submit additional materials related to this dispute (*see* Dkt. Nos.
13 185, 187).

14 **IT IS SO ORDERED.**

15 Dated: November 10, 2020

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18 VIRGINIA K. DEMARCHI
19 United States Magistrate Judge
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